DOCUMENT RESUME

ED 105 428 CS 001 757

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TITLE Considerations in Budget Planning for Learning Assistance Centers.
PUB DATE Mar 75
NOTE 11p.; Paper presented at the Annual Meeting of the Western College Reading Association (8th, Anaheim, California, March 20-22, 1975)

EDRS PRICE MF-$0.76 HC-$1.58 PLUS POSTAGE
DESCRIPTORS *Administrator Responsibility; *Budgeting; Higher Education; *Learning Laboratories; *Planning; Remedial Instruction; Skill Centers

ABSTRACT

Leadership persons responsible for budget planning of learning assistance centers should have a knowledge of the budgetary process. Considerations in budget planning--establishing clear goals, using a team approach, collecting output indicators, having a bookkeeping system, and maintaining budgetary flexibility--are discussed in this paper. Since the budgetary process differs from situation to situation, specific recommendations on how to plan a budget for a learning assistance center are not provided. Instead, general guidelines for the development of any such budget are presented. (TO)

ED105428

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Considerations in Budget Planning for Learning Assistance Centers

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Leadership persons responsible for budget planning of Learning Assistance Centers should have a knowledge of the budgetary process. This paper discusses considerations in budget planning. Clear goals, a team approach, collecting output indicators, having a bookkeeping system and maintaining budgetary flexibility are discussed. All too often crucial budgetary decisions for Learning Assistance Centers are made by department chairmen, deans and business managers who have little or no expertise to make these decisions. Leadership persons responsible for budgetary matters of a Learning Assistance Center should be less dependent on others for sound information and planning budgets. They should be able to negotiate and defend their budget requests from a position of strength.

The budgetary process differs from campus to campus. This paper will not provide specific recommendations on how to plan a budget for a Learning Assistance Center, since each Center has different objectives

and operates in a different academic environment. What I will discuss however, are considerations that should go into the development of any budget.

Clear Goals

First, there must be clear goals and objectives. At the Learning Assistance Center for the University of California at Davis, we prepare an Administrative Supplement to the Academic Plan which is revised yearly. In this supplement we define the purpose and background for the Learning Assistance Center and provide a statement of objectives and a description of the current operation of our Center. This document clearly states what goals and objectives the administration will support. The Administrave Supplement must be approved by the Vice Chancellor of Student Affairs, the Chancellor, and his administrative council. This broad set of guidelines provides our Center with the necessary direction to help us define the parameters within which to work. Too many programs that I have been associated with in the past, were developed in an unplanned and poorly directed manner, with little or no planning done on what would be high priority activities. In our statement of the academic plan we set forth our high priority areas for current operations and future plans. Taking this document as a starting place we then are more able to request resources such as the number of staff, the amount of materials, equipment, and space that are required to perform the activities that will help us meet our goals and objectives.

An example of a general statement of purpose and goals from our Administrative Supplement follows:

> The Learning Assistance Center collects and develops literature for study skills assistance and provides individualized and group workshops for any registered student who wishes to improve reading, learning and study skills. LAC also provides a campuswide tutoring program for all students who have academic deficiencies or need help in mastering course material.
>
> EOP Administration and Advising provides liaison to academic departments and to the dean's office in the College of Letters and Science, coordinates the Summer Enrichment Program, serves as initial point of contact for EOP student problems, and conducts surveys on academic progress of EOP students.

Team Approach

Second, there must be a team effort in budget planning. Staff meetings should be held where input is generated on what resources are needed to complete the Center's activities.

An essential element in making the team approach work is to provide the staff with as much information about funding sources, student enrollment figures, and personnel regulations that effect staff changes.

My experience has been that too often budgetary planning does not consider valuable information from non-administrative staff; and often decissions are made regarding minor budgetary manners by administrative

personnel not directly connected with the Center. A team approach does not mean a director or coordinator must give up final decission making responsibility. It does, however, require that the staff feel comfortable expressing honest opinions about how they think funds should be allocated. The team approach may seem to many as being inefficient and time consuming. My experience has shown me that the team approach takes more time, but results in higher moral and better decisions are thus made. When the staff has had an opportunity for input, they more readily identify with the program.

Understanding Process and Authority

Third, the leadership person in this team should have sufficient knowledge of the overall budget process and the institution his or her Center is a part of. It should be clearly understood what real authority the the administrator has over his or her budget. What line items are permitted under institutional policy to be changed and reallocated within the budget? Can funds be carried over from one fiscal year to the next? What are various deadlines for submitting the budget?

Understanding the intricacy of a budget process requires more than casual on the job learning. It generally requires reading a policy and procedure manual carefully, interviewing one's immediate supervisor, contacting the campus budget office, and becoming less dependent on emergency information provided by others.

Output Indicators

Fourth, adequate information about your programs output should be collected on a routine basis. If you are starting a new program it is wise to develop one word output indicators or workload data factors that will clearly indicate the level of activity in your unit.

We all know how difficult it is to select output indicators that truly measure what we do. The subjective non-quantifiable dimensions of the work we do with students are still not easily compiled. We can however provide some indications of what our output is, and some evaluation of how effective we have performed. On the Davis campus the Learning Assistance Center provides our budget office with some gross measures of our output. They are used to develop trends for long range budget projections up to ten years. The budget office provides its recommendations to the Vice Chancellor for Student Affairs Office which makes final decissions on the allocation of available funds. Here is an abreviated list of some output indicators.

Workload Indicators	Actual 73-74	Quarterly Average 73-74	Fall 1974	Percent Change
Intake Process				
Total # of students served	1481	493	887	80%
# of consultation hours	1264	421	870	106%
Workshops				
# of workshops	29	9	22	144%
# of students in workshops	314	104	331	218%
# of hours conducting	148	49	118	142%

Tutoring				
# of students receiving	230	79	177	124%
# of tutoring hours	3539	1179	2048	73%

Bookkeeping System

Fifth, an adequate bookkeeping system is essential to maintain flexibility in dispersing budgeted allocations. Many programs are highly dependent on a central accounting or administrative office. Statements regarding expenditures and balances often have a time lag of two to three months. The situation for example often prevents an administrator from making monthly adjustments within various line items of a supplies and expense portion of a budget. If at all possible administrators should strive to have monthly statements of all encumberances and income.

Maintaining Flexibility

Sixth, how effectively do you use whatever flexibility you may have to take advantage of attrition in your staff. For example, when a staff position is vacated during a non-peak period can you refill the position at a later date? If the person leaving has considerable seniority, can you open the position at a lower rate of pay? The above examples are highly dependent on the amount of authority and flexibility you have re-allocating appropriations in your budget.

Here is an example of a monthly statement for the supplies and expense portion of our budget.

Conclusion

In conclusion the main sub-accounts of a budget should include: staff salaries, materials, equipment and space. Guidelines for flexibility should be maintained to make mid-year corrections based on student participation in the program. The budget should be justified by a detailed evaluation report accompanied by workload data to provide analysis of student reaction to the programs.

MONTHLY STATUS REPORT — LEARNING ASSISTANCE CENTER — MONTH ENDING July/August 1974

3-680068-20000- 1,2, & 5	ALLOCATION	MONTHLY EXPENDITURE	YEAR TO DATE	LIENS	BALANCE (OVERDRAFT)	REMARKS
STAFF SALARIES (SUB 1)	80,460.00	13,155.00	13,155.00		67,305.00	
SUB TOTAL	80,460.00	13,155.00	13,155.00		67,305.00	
GENERAL ASSISTANCE (SUB 2)	45,907.00	2,159.26	2,159.26		43,747.74	
SUB TOTAL	45,907.00	2,159.26	2,159.26		43,747.74	
O E & E (SUB 5)	16,672.00					
	*1,364.90					*To cover liens from 1973-74
ADVERTISING		0	0			
AUDIO VISUAL		0	0			
BOOKSTORE		11.91	11.91			
COMPUTER		77.62	77.62			Billed in error/ will Credit
GARAGE		0	0			
MACHINE MAINTENANCE		120.00	120.00			
MISCELLANEOUS		56.38	56.38			
OFFICE EQUIPMENT		28.00	28.00			
OFFICE SUPPLIES		180.80	180.80			
PHYSICAL PLANT		19.57	19.57	* 200.00		*Work in Lab
POSTAL		15.78	15.78			
REPROGRAPHICS		418.98	418.98			
S.E.P.		68.93	68.93			
STAFF DEVELOPMENT		0	0	220.00		Ernest Gourdine
SUBSCRIPTIONS		63.00	63.00			
TECH/SOFTWARE EQUIPMENT		58.43	58.43	* 650.84		*Cassette rec'ders/402.80 T/B clear
TELEPHONE		464.49	464.49			
XEROX		83.61	83.61			
SUB TOTAL	18,036.90	1,667.50	1,667.50	1,070.84	15,298.56	
EMPLOYEE BENEFITS (SUB 6)	2,090.22	2,090.22	2,090.22		0	
BUDGET TOTAL	146,494.12	19,071.98	19,071.98	1,070.84	126,351.30	

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